Chapter VII.—Accounts Returns.

A.—General.

448A-18. **57.** The responsibility for the effective check and control of the accounts of the entire division, both in respect of revenue and expenditure, rests on the Divisional Officer.

B.—Incorporation of Subordinates' Accounts.

448A-49. **58.** Before closing his accounts for a month the Divisional Officer must satisfy himself that the accounts of his subordinate officers for the month have been duly examined and truly and accurately incorported is his own accounts. For this purpose, the accounts of the latter should be received in the divisional office in time for the preparation of the divisional monthly accounts on the due date, *vide* Article 26. If they do not reach in time to be so incorporated, they may be taken in the following month's divisional accounts, but such an occurrence should be avoided as far as possible. In the case of the accounts of March, however, the Divisional Officer must keep open his own accounts until receipt of all the accounts of Rangers and other disbursers, in order that all receipts and payments of the official year may, without exception, be brought into the accounts of the year.

C.—Monthly Accounts.

448A-29 and 48. **59.** A copy of the monthly register of cheques, Form 4, prescribed in Article 12, should be submitted by the Divisional Officer to the Accountant General on the last day of each month. The remaining accounts of the month, consisting of the following returns, should be submitted on or before the 5th of the month following that to which they relate:—

(1) Monthly Cash Account, Form 6.

(2) Classified Abstracts of Revenue and Expenditure, Form 14.

(3) Schedule of Remittances of Revenue to Treasuries, Form 15.

They should be accompanied by all vouchers other than those which the Divisional Officer is authorised to destroy after payment (Article 64), including all treasury receipts (chaláns) for revenue paid into treasuries.

448A-48. **60.** For special reasons, the Divisional Officer may authorise a few days' delay in the submission of accounts, but if they are not despatched on or before the 15th of the following month, an explanation of the cause of delay must invariably be forwarded to the Accountant General on that date.